



MODULE SPECIFICATION

Part 1: Information			
Module Title	Accounting for Sustainability		
Module Code	UMADSX-15-3	Level	Level 6
For implementation from	2021-22		
UWE Credit Rating	15	ECTS Credit Rating	7.5
Faculty	Faculty of Business & Law	Field	Accounting and Finance
Department	FBL Dept of Accounting Economics & Finance		
Module Type:	Standard		
Pre-requisites	None		
Excluded Combinations	None		
Co-requisites	None		
Module Entry Requirements	None		
PSRB Requirements	None		

Part 2: Description
<p>Educational Aims: Accounting for Sustainability is designed to resonate the important role that the accounting profession has in transforming business to deal with social, environmental and economic challenges of sustainable development. This module explores how accounting can interact and help in translating sustainability targets into business activities. It enhances students' awareness and deepens their understanding of how sustainability impacts on the accounting profession from a wide range of theoretical and empirical perspectives.</p> <p>Outline Syllabus: The module will:</p> <ul style="list-style-type: none"> -Introduce sustainability concepts and its impacts on business practice -Examine how accounting practice interacts with social, environmental and economic challenges of sustainable development; -Investigate the relationship between sustainability/corporate responsibility and corporate financial performance; -Critically evaluate and examine how sustainability strategy impacts on the development of accounting practice, for example, carbon accounting, accounting and human rights, accounting for biodiversity, sustainability measurement. <p>Teaching and Learning Methods: There will be a combination of lectures and workshops each week. An active learning approach will be used, reflecting the current and developing nature of the topic. Lectures will disseminate an introduction to the topic and provide relevant resources for students to undertake independent study. Workshops will require students to actively participate and discuss ideas in small groups. Workshops will prepare students for the distinct scholarly and practice-led components of assessment in the module.</p>

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Part 3: Assessment			
Component A - 50% Literature Review 2,000 words			
Component B - 50% Presentation 20mins Students will work in small groups as advisors on a case to introduce accounting for sustainability practices into a business environment, presenting their work in a 20 minute presentation (including questions) to their client.			
First Sit Components	Final Assessment	Element weighting	Description
Written Assignment - Component A		50 %	This is an individual piece of coursework where students will critically review literature on a relevant topic.
Presentation - Component B	✓	50 %	Students will work in small groups as advisors on a case to introduce accounting for sustainability practices into a business environment, presenting their work in a 20 minute presentation (including questions) to their client.
Resit Components	Final Assessment	Element weighting	Description
Written Assignment - Component A		50 %	This is an individual piece of coursework where students will critically review literature on a relevant topic
Presentation - Component B	✓	50 %	Individual submission as an advisor presenting a case to introduce accounting for sustainability practices into a business environment.

Part 4: Teaching and Learning Methods			
Learning Outcomes	On successful completion of this module students will achieve the following learning outcomes:		
	Module Learning Outcomes		Reference
	Demonstrate a comprehensive knowledge of accounting for sustainability and underlying theories		MO1
	Evaluate the economic, environmental and social implications of sustainable development frameworks in an organisational context		MO2
	Apply accounting for sustainability techniques in practice		MO3
	Critically evaluate accounting for sustainability issues from different perspectives		MO4
Contact Hours	Independent Study Hours:		
	Independent study/self-guided study		117
	Total Independent Study Hours:		117
	Scheduled Learning and Teaching Hours:		
	Face-to-face learning		33
	Total Scheduled Learning and Teaching Hours:		33

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	Hours to be allocated	150
	Allocated Hours	150
Reading List	<p><i>The reading list for this module can be accessed via the following link:</i></p> <p>https://rl.talis.com/3/uwe/lists/E2E13C7F-4421-96A1-E859-C672D374005A.html?lang=en-GB&login=1</p>	

Part 5: Contributes Towards
This module contributes towards the following programmes of study: